THE GENERAL PROPERTY TAX ACT (EXCERPT) Act 206 of 1893

211.7y Landing area; description of approach clear zones and transitional surface areas in statement; standards; certification.

Sec. 7y. (1) A landing area for which a fee was paid pursuant to section 86 of Act No. 327 of the Public Acts of 1945, as amended, being section 259.86 of the Michigan Compiled Laws, is exempt from taxation under this act.

- (2) For the purposes of this section, "landing area" means that portion of a privately owned public use airport properly cleared, regularly maintained and made available to the public without charge, for use by aircraft and includes runways, taxi-ways, stopways, sites upon which are situated landing or navigational aids, and aprons. A landing area shall also include land underlying approach clear zones and land underlying transitional surface areas that comply with all of the following:
- (a) The land is properly cleared and regularly maintained for the primary purposes of the landing, taking off, and taxiing of aircraft; but that portion of the land that contains facilities for shelter, servicing, or repair of aircraft, or for receiving or discharging passengers or cargo shall not be included as a landing area.
 - (b) The land is part of the airport property.
 - (c) The land is not used for commercial, residential, or agricultural purposes.
 - (d) The land is available to the public without charge for the purposes permitted by subdivision (a).
- (3) Approach clear zones and transitional surface areas for each airport for which the exemption provided by this section may apply, shall be described by a statement certified by the director of the Michigan aeronautics commission. This statement shall be included as part of the annual certification of the landing field under section 86 of Act No. 327 of the Public Acts of 1945, as amended. Standards for describing approach clear zones and transitional surface areas shall be uniform according to type of runway and shall conform with regularly accepted definitions and usage in the aeronautics field.

History: Add. 1980, Act 142, Imd. Eff. June 2, 1980;—Am. 1982, Act 347, Eff. Mar. 30, 1983.

Popular name: Act 206